



State of Washington  
Department of Revenue

# Excise Tax Advisory

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Excise Tax Advisories (ETA) are interpretive statements issued by the Department of Revenue under authority of RCW 34.05.230. ETAs explain the Department's policy regarding how tax law applies to a specific issue or specific set of facts. They are advisory for taxpayers; however, the Department is bound by these advisories until superseded by Court action, Legislative action, rule adoption, or an amendment to or cancellation of the ETA.

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## CANCELLATION OF REAL ESTATE EXCISE TAX BULLETINS

Issued: December 31, 1994

All previously issued Real Estate Excise Tax (REET) Bulletins are hereby cancelled. Earlier this year, the Department revised its rules dealing with the real estate excise tax (chapter 458-61 WAC). All previously issued REET bulletins have been superseded by subsequent legislation or the issues are now addressed directly within the REET rules.

The Department does not plan to issue REET bulletins as such in the future. When it is determined that there is a need for a bulletin to deal with a REET issue, an Excise Tax Bulletin (ETB) will be issued.

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***ETBS have been made Excise Tax Advisories, and have retained their old number. Advisories with a 2 (plus three digits) are new advisories, ETBs that have been revised and readopted after review under the Department's regulatory improvement program, or advisories that have been revised and/or readopted.***

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